

GENERAL ACCOUNTING OFFICE
WASHINGTON 25

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES

July 2, 1945

UNITED STATES GOVERNMENT SALARY TABLES
Executive Branch of the Government
EFFECTIVE ON AND AFTER JULY 1, 1945

40-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO.22

1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1945, those heretofore prescribed by this office.

2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the Individual Income Tax Act of 1944 (58 Stat. 250).

3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on pay rolls or pay vouchers the tax code for the respective payees, as follows:

Persons claiming no income tax withholding exemption..	0
Persons claiming from 1 through 9 exemptions.....	1, 2, Etc.
Persons claiming 10 or more exemptions.....	10
Persons not subject to tax withholding.....	X (or XT)



Comptroller General of the United States

NEW ANNUAL SALARY RATE	UNIT RATES			OLD ANNUAL SALARY RATE	BI-WEEKLY			NEW ANNUAL SALARY RATE	TAX WITHHOLDING DEDUCTION AND NET TO PAY											NEW ANNUAL SALARY RATE
	REGULAR SALARY		OVERTIME		REG. SAL. (TOTAL WAGES)	5 % RET. DED.	NET WITH- OUT TAX DED.		UPPER FIGURE IS THE DEDUCTION; LOWER, NET TO PAY											
	HOURLY	DAILY	HOURLY						NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED											
									0	1	2	3	4	5	6	7	8	9	10 OR MORE	
864	1.153846	3.3230769	.6230769	720	33.23	1.57	31.56	864	6.30	2.40	.30	.30	.30	.30	.30	.30	.30	.30	.30	864
936	1.500000	3.6000000	.6750000	780	36.00	1.80	34.20	936	26.26	29.16	31.26	31.26	31.26	31.26	31.26	31.26	31.26	31.26	31.26	936
1008	1.846153	3.8769230	.7269230	840	38.76	1.94	36.82	1008	27.10	31.00	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	1008
1080	.5192307	1.1538461	.7788461	900	41.53	2.08	39.45	1080	29.32	33.12	36.32	36.32	36.32	36.32	36.32	36.32	36.32	36.32	36.32	1080
1152	.5538461	1.4307692	.8307692	960	44.30	2.22	42.08	1152	31.55	35.35	38.95	38.95	38.95	38.95	38.95	38.95	38.95	38.95	38.95	1152
1240	.6923076	5.5384615	1.0384615	1200	55.38	2.77	52.61	1240	8.70	4.90	1.00	.80	.80	.80	.80	.80	.80	.80	.80	1240
1506	.7210384	5.7923076	1.0860576	1260	57.92	2.90	55.02	1506	33.38	37.18	41.08	41.48	41.48	41.48	41.48	41.48	41.48	41.48	41.48	1506
1572	.7575692	6.0461538	1.1336538	1320	60.46	3.03	57.43	1572	10.80	7.00	3.10	.90	.90	.90	.90	.90	.90	.90	.90	1572
1638	.7875000	6.3000000	1.1812500	1380	63.00	3.15	59.85	1638	41.81	45.61	49.51	51.71	51.71	51.71	51.71	51.71	51.71	51.71	51.71	1638
1704	.8192307	6.5538461	1.2288461	1440	65.53	3.28	62.25	1704	11.20	7.40	3.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1704
1770	.8509615	6.8076923	1.2769230	1500	68.07	3.41	64.66	1770	43.82	47.62	51.52	54.02	54.02	54.02	54.02	54.02	54.02	54.02	54.02	1770
1836	.8826923	7.0615384	1.3210384	1560	70.61	3.54	67.07	1836	12.10	8.20	4.40	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1836
1902	.9114230	7.3153846	1.3716246	1620	73.15	3.66	69.49	1902	45.33	49.23	53.05	56.53	56.53	56.53	56.53	56.53	56.53	56.53	56.53	1902
1968	.9461538	7.5692307	1.4192307	1680	75.69	3.79	71.90	1968	12.80	8.80	4.80	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1968
1990	.9567307	7.6538461	1.4359615	1700	76.53	3.83	72.70	1990	47.35	51.25	55.05	58.75	58.75	58.75	58.75	58.75	58.75	58.75	58.75	1990
2034	.9778846	7.8230769	1.4668269	1740	78.23	3.92	74.31	2034	12.90	9.00	5.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	2034
2100	1.0096153	8.0769230	1.5114230	1800	80.76	4.04	76.72	2100	49.35	53.25	57.05	61.05	61.05	61.05	61.05	61.05	61.05	61.05	61.05	2100

The rates shown in the section above are only for employees appointed after June 30, 1945. See reverse for rates for

3090	1.4855769	11.8846153	2.1287355	2700	118.84	5.95	112.89	3090	24.70	20.40	16.40	12.50	8.70	4.80	2.60	2.60	2.60	2.60	3090
3200	1.5384615	12.3076923	2.108432	2900	127.30	6.37	120.93	3310	28.20	22.00	17.80	14.00	10.10	6.30	2.80	2.80	2.80	2.80	3310
3310	1.5913461	12.7307692	2.0881298	2900	127.30	6.37	120.93	3310	28.20	22.00	17.80	14.00	10.10	6.30	2.80	2.80	2.80	2.80	3310
3420	1.6442307	13.1538461	2.0678269	3000	131.53	6.58	124.95	3420	27.10	22.90	18.70	14.80	10.90	7.10	3.30	2.90	2.90	2.90	3420
3530	1.6971153	13.5769230	2.0475240	3100	135.76	6.79	128.97	3530	26.00	21.80	17.60	13.70	9.80	6.00	3.10	3.10	3.10	3.10	3530
3640	1.7500000	14.0000000	2.0272211	3200	140.00	7.00	133.00	3640	25.00	20.70	16.50	12.60	8.70	5.00	3.00	3.00	3.00	3.00	3640
3750	1.8028846	14.4230769	2.0069182	3300	144.23	7.22	137.01	3750	24.00	19.60	15.40	11.50	7.60	4.00	2.80	2.80	2.80	2.80	3750
3860	1.8557692	14.8461538	1.9866153	3400	148.46	7.43	141.03	3860	23.00	18.50	14.30	10.40	6.50	3.00	2.70	2.70	2.70	2.70	3860
3970	1.9086538	15.2692307	1.9663125	3500	152.69	7.64	145.05	3970	22.00	17.40	13.20	9.50	5.60	2.80	2.60	2.60	2.60	2.60	3970
4080	1.9615384	15.6923076	1.9460096	3600	156.92	7.85	149.07	4080	21.00	16.30	12.10	8.40	4.70	2.60	2.40	2.40	2.40	2.40	4080
4190	2.0144230	16.1153846	1.9257067	3700	161.15	8.06	153.09	4190	20.00	15.20	11.00	7.30	3.80	2.40	2.20	2.20	2.20	2.20	4190
4300	2.0673076	16.5384615	1.9054038	3800	165.38	8.27	157.11	4300	19.00	14.10	9.90	6.20	3.00	2.10	2.00	2.00	2.00	2.00	4300
4410	2.1201923	16.9615384	1.8851009	3900	169.61	8.49	161.12	4410	18.00	13.00	8.80	5.10	2.60	1.90	1.80	1.80	1.80	1.80	4410
4520	2.1730769	17.3846153	1.8647980	4000	173.84	8.70	165.14	4520	17.00	11.90	7.70	4.00	1.80	1.60	1.60	1.60	1.60	1.60	4520
4630	2.2259615	17.8076923	1.8444951	4100	178.07	8.91	169.16	4630	16.00	10.80	6.60	3.00	1.50	1.40	1.40	1.40	1.40	1.40	4630
4740	2.2788461	18.2307692	1.8241923	4200	182.30	9.12	173.18	4740	15.00	9.70	5.50	2.00	1.20	1.10	1.10	1.10	1.10	1.10	4740
4960	2.3846153	19.0769230	1.7833865	4400	190.76	9.54	181.22	4960	14.00	8.60	4.40	1.30	0.90	0.80	0.80	0.80	0.80	0.80	4960
5180	2.4903846	19.9230769	1.7429807	4600	199.23	9.97	189.26	5180	13.00	7.50	3.30	0.90	0.60	0.50	0.50	0.50	0.50	0.50	5180
5390	2.5913461	20.7307692	1.702187	4800	207.30	10.37	196.30	5390	12.00	6.40	2.20	0.70	0.40	0.30	0.30	0.30	0.30	0.30	5390
5600	2.6923076	21.5384615	1.6651591	5000	215.38	10.77	204.61	5600	11.00	5.30	1.10	0.50	0.30	0.20	0.20	0.20	0.20	0.20	5600
5810	2.7932692	22.3461538	1.6266995	5200	223.46	11.18	212.28	5810	10.00	4.20	0.90	0.40	0.20	0.10	0.10	0.10	0.10	0.10	5810
6020	2.8942307	23.1538461	1.5879399	5400	231.53	11.58	219.95	6020	9.00	3.10	0.70	0.30	0.10	0.00	0.00	0.00	0.00	0.00	6020
6230	2.9951923	23.9615384	1.5491778	5600	239.61	11.99	227.62	6230	8.00	2.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	6230
6440	3.0961538	24.7692307	1.5104182	5800	247.69	12.39	235.30	6440	7.00	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	6440
6650	3.1971153	25.5769230	1.5104182	6000	255.76	12.79	242.97	6650	6.00	0.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6650
6860	3.2980769	26.3846153	1.5104182	6200	263.84	13.20	250.64	6860	5.00	0.70	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6860
7070	3.3990384	27.1923076	1.5104182	6400	271.92	13.60	258.32	7070	4.00	0.60	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7070
7175	3.4495192	27.5961538	1.5104182	6500	275.96	13.80	262.16	7175	3.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7175
7437.50	3.5757211	28.6057692	1.5104182	6750	286.05	14.31	271.74	7437.50	2.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7437.50
7700	3.7019230	29.6153846	1.5104182	7000	296.15	14.81	281.34	7700	1.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7700
7962.50	3.8281250	30.6250000	1.5104182	7250	306.25	15.32	290.93	7962.50	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7962.50
8225	3.9543269	31.6346153	1.5104182	7500	316.34	15.82	300.52	8225	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8225
8750	4.2087307	33.6538461	1.5104182	8000	336.53	16.83	319.70	8750	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8750
9012.50	4.3329326	34.6634615	1.5104182	8250	346.63	17.34	329.29	9012.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9012.50
9275	4.4591346	35.6730769	1.5104182	8500	356.73	17.84	338.89	9275	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9275
9537.50	4.5853365	36.6826923	1.5104182	8750	366.82	18.35	348.47	9537.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9537.50
9800	4.7115384	37.6923076	1.5104182	9000	376.92	18.85	358.07	9800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9800
10000	4.8076923	38.4615384	1.5104182	10000	384.61	19.24	365.37	10000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10000

United States Government Salary Tables

ADJUSTED PER ANNUM RATES OF COMPENSATION

General Accounting Office Salary Table No. 22

OLD BASIC ANNUAL SALARY RATE	NEW BASIC ANNUAL SALARY AND ADD'L. COMP. RATES	AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	UNIT RATES			BI-WEEKLY				AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	TAX WITHHOLDING DEDUCTION AND NET TO PAY											AD- JUSTED PER ANNUM RATE (AGGRE- GATE)	
			REGULAR SALARY AND ADDITIONAL COMPENSATION			REG. SAL. AND ADD'L. COMR	TOTAL WAGES	5 % RET. DED. (%)	NET WITH- OUT TAX DED.		UPPER FIGURE IS THE DEDUCTION; LOWER, NET TO PAY												
			HOURLY (*)	DAILY	HOURLY (**)						NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED												
											0	1	2	3	4	5	6	7	8	9	10 OR MORE		
\$ 720	\$ 864 36	\$ 900	\$.4153846 .0173076	\$ 3.3230769 .1584615	\$.6230769	\$ 33.23 1.38	\$24.61	\$ 1.67	\$32.94	\$ 900	6.70 26.24	2.80 30.14	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	.40 32.54	\$ 900	
780	936 39	975	.4500000 .0187500	3.6000000 .1500000	.6750000	36.00 1.50	37.50	1.80	35.70	975	7.10 26.60	3.20 32.50	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	.40 35.30	975	
840	1008 42	1050	.4846153 .0201923	3.8769230 .1615384	.7269230	36.76 1.62	40.38	1.94	38.44	1050	7.90 30.54	4.10 34.34	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	.50 37.94	1050	
900	1080 45	1125	.5192307 .0216346	4.1538461 .1730769	.7788461	41.55 1.73	43.26	2.08	41.18	1125	8.30 32.88	4.50 36.68	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	.60 40.58	1125	
960	1152 48	1200	.5538461 .0230769	4.4307692 .1846153	.8307692	44.30 1.85	46.15	2.22	43.93	1200	9.20 34.73	5.30 38.63	1.50 42.43	.70 43.23	.70 43.23	.70 43.23	.70 43.23	.70 43.23	.70 43.23	.70 43.23	.70 43.23	1200	
1200	1440 60	1500	.6923076 .0288461	5.5384615 .2307692	1.0384615	55.38 2.31	57.69	2.77	54.92	1500	11.20 43.72	7.40 47.52	3.50 51.42	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1.00 53.92	1500	
1260	1506 54	1560	.7240384 .0296153	5.7923076 .2076923	1.0860376	57.92 2.08	60.00	2.90	57.10	1560	12.10 45.00	8.20 48.90	4.40 52.70	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1.10 56.00	1560	
1320	1572 48	1620	.7576923 .0230769	6.0461538 .1846153	1.1356538	60.46 1.94	62.30	3.03	59.27	1620	12.50 46.77	8.60 50.67	4.80 54.47	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1.10 58.17	1620	
1380	1638 42	1680	.7875000 .0201923	6.3000000 .1515384	1.1812500	63.00 1.61	64.61	3.15	61.46	1680	12.90 46.96	9.00 52.46	5.20 56.26	1.30 60.16	1.30 60.26	1.30 60.26	1.30 60.26	1.30 60.26	1.30 60.26	1.30 60.26	1.30 60.26	1680	
1440	1704 36	1740	.8192307 .0173076	6.5538461 .1584615	1.2288461	65.53 1.39	66.92	3.28	63.64	1740	13.80 50.54	9.40 54.24	5.60 58.04	1.80 61.84	1.80 62.44	1.80 62.44	1.80 62.44	1.80 62.44	1.80 62.44	1.80 62.44	1.80 62.44	1740	
1500	1770 30	1800	.8509615 .0144230	6.8076923 .1153846	1.2764423	68.07 1.16	69.23	3.41	65.82	1800	13.70 62.12	9.90 56.92	6.00 59.82	2.20 63.62	2.20 64.62	2.20 64.62	2.20 64.62	2.20 64.62	2.20 64.62	2.20 64.62	2.20 64.62	1800	
1560	1836 24	1860	.8826923 .0115384	7.0615384 .0923076	1.3240384	70.61 .92	71.53	3.54	67.99	1860	14.10 53.89	10.30 57.69	6.40 61.69	2.60 65.39	2.60 66.69	2.60 66.69	2.60 66.69	2.60 66.69	2.60 66.69	2.60 66.69	2.60 66.69	1860	
1620	1902 18	1920	.9144230 .0086538	7.3153846 .0692307	1.3716346	73.15 .69	73.84	3.66	70.18	1920	14.50 55.68	10.70 59.48	6.80 63.38	3.00 67.18	1.40 68.78	1.40 68.78	1.40 68.78	1.40 68.78	1.40 68.78	1.40 68.78	1.40 68.78	1920	
1680	1968 12	1980	.9461538 .0057692	7.5692307 .0461538	1.4192307	75.69 .46	76.15	3.79	72.36	1980	15.40 56.96	11.50 60.86	7.70 64.66	3.80 68.56	1.50 70.86	1.50 70.86	1.50 70.86	1.50 70.86	1.50 70.86	1.50 70.86	1.50 70.86	1980	
1700	1990 10	2000	.9567307 .0048076	7.6538461 .0584615	1.4350961	76.53 .39	76.92	3.83	73.09	2000	15.40 57.69	11.50 61.59	7.70 65.39	3.80 69.29	1.50 71.59	1.50 71.59	1.50 71.59	1.50 71.59	1.50 71.59	1.50 71.59	1.50 71.59	2000	
1740	2034 6	2040	.9778846 .0028846	7.8230769 .0230769	1.4668269	78.23 .23	78.46	3.92	74.54	2040	15.80 58.74	11.90 62.64	8.10 66.44	4.20 70.34	1.60 72.94	1.60 72.94	1.60 72.94	1.60 72.94	1.60 72.94	1.60 72.94	1.60 72.94	2040	
1800	2100 None	2100	1.0096153	8.0769230	1.5144230	80.76 .00	80.76	4.04	76.72	2100	16.20 60.82	12.30 64.42	8.50 68.22	4.70 72.02	1.60 75.12	1.60 75.12	1.60 75.12	1.60 75.12	1.60 75.12	1.60 75.12	1.60 75.12	2100	

(*) These rates are for use in computing payments for less than 80 hours in any pay period by multiplying such rates by the number of hours in pay status.

(**) These rates are for use in computing payments when overtime is payable. "Additional Compensation" (the so-called guarantee) is not for consideration when overtime pay equals or exceeds the amount of additional compensation (the amount guaranteed with respect to any pay period).

(*) Retirement deductions are computed on "Reg. Sal." only; additional compensation is not subject to retirement deduction.

QUOTATION FROM THE FEDERAL EMPLOYEES PAY ACT OF 1945

Sec. 603(a) of the Federal Employees Pay Act of 1945 provides that - "The aggregate per annum rate of compensation with respect to any pay period, in the case of any full-time employee in the service on July 1, 1945, (1) who was a full-time employee on June 30, 1945, (2) whose per annum basic rate of compensation on June 30, 1945, did not exceed a rate of \$1,800 per annum, and (3) whose compensation is fixed in accordance with the provisions of the Classification Act of 1923, as amended, or the Act entitled "An Act to adjust the compensation of certain employees in the Customs Service", approved May 29, 1928, as amended, shall not, under the rate of compensation established by this Act, so long as he continues to occupy the position he occupied on June 30, 1945, be less than his per annum basic rate of compensation on such date, plus the rate of \$500 per annum or 25 per centum of such per annum basic rate of compensation, whichever is the smaller amount."